

How Does It Work?

The eligible local unit may, by resolution, exempt new personal property for an eligible business in any of the following areas:

- Industrial Development District (PA 198) – Must be an Industrial Development District, not a Plant Rehabilitation District.
- Renaissance Zone
- Enterprise Zone
- Brownfield Redevelopment District
- Empowerment Zone
- Tax Increment Financing District
- Local Development Financing District
- Downtown Development District